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Release Date **NOV 02 2011**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the board members
 Cajun Area Agency on Aging, Inc.
 Lafayette, Louisiana

Re: Lafayette Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA), solely to assist you with respect to the reported number of service units performed by the Lafayette Council on Aging, Inc. during the three month reporting period ended November 30, 2010 for the Title III B, III D, and III E programs funded by the United States Department of Health and Human Services – Administration on Aging to the Governor's Office of Elderly Affairs. Lafayette Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

INQUIRES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

The following questions were presented to management and their responses are noted as follows:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Yes, services are provided throughout most the Parish for the above programs.

- Is a written description of the various programs available to the public?

Response: Yes, we have brochures and a resource directory that describe the various programs available to the public. A description of services is also available on-line at www.lafcoa.com.

- Are consumer rosters maintained for each program?

Response: Each program has consumer rosters, which are printed from the SAMS program.

- Are waiting lists maintained for the Homemaker, In-Home Respite and Personal Care programs?

Response: All of these programs have a waiting list. Personal Care and Respite Care programs have waiting lists kept separately.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, a worksheet is used to record the amount and type of service provided to each consumer.

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: Homemaker personnel do not prepare meals, run errands, or assist with shopping.

- Is there a policy for Homemaker, Transportation, In-Home Respite and Personal Care consumers to file grievances?

Response: Yes and the consumers are provided a copy of the policy.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, the council prepares a resource directory and it is updated every six to twelve months.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: Yes.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: Rosters which include the consumer's name. (See Table A for a summary of findings relating to documentation of services provided.)

- Is a trip log maintained for Transportation?

Response: Yes, each driver has a set route with certain consumers and documents each trip on the transportation log which is completed daily.

(We were provided the logs and consumer rosters for the three months ended November 30, 2010. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A below for a summary of our findings.)

TABLE A
UNITS PROVIDED

Program	Type of Service	Units per CAAA	Units per Monthly Logs	Differences Noted
III B	Homemaker	1,812	1,812	-
III B	I & A	575	574	(1)
III B	Transportation	990	990	-
III B	Outreach	88	88	-
III D	Medication Mgmt	59	59	-
III D	Wellness	2,331	2,250	(81)
III E	I & A	139	139	-
III E	Outreach	1	-	(1)
III E	In-Home Respite	845	845	-
III E	Sitter Service	198	186	(12)

Based on our procedures, we noted differences in the number of units per the monthly logs and the units reported to CAAA in four of the above programs. The III B Information & Assistance, III D Wellness, III E Outreach, and III E Sitter Service programs had documented fewer units per the logs than reported to CAAA.

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, all requests for transportation are referred to the Transportation Coordinator who calls the client to verify the request while placing the client on the schedule. The Transportation Policy and Procedure Manual describes the procedures for making reservations.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: Yes, assessments are conducted for any inquiry of service provided by the Lafayette Council on Aging, Inc. Assessments are completed within 60 days of the initial request and consumers are reassessed on an annual basis.

PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

1. Obtain a schedule of units provided during the three month period ending November 30, 2010.

We obtained the Agency Summary Report from CAAA for the reporting period of September 1, 2010 through November 30, 2010.

2. Determine how the council verifies the number of units provided.

The council maintains daily service logs to monitor the units of service provided among the various programs. The information from the daily logs are summarized monthly and entered into the SAMS program. As noted in Table A on page 3, we compared the number of units provided per the Agency report to the council's logs and rosters.

3. Obtain unit cost information and agree to contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted as follows:

<u>Program/Service</u>	<u>Unit Cost per SAMS</u>	<u>Unit Cost per Contract</u>	<u>Amount Reimbursed</u>
Title III B			
Homemaker	\$ 10.65	\$ 10.65	\$ 10.65
Information & Assistance	11.60	12.70	12.70
Transportation	7.63	7.63	7.63
Outreach	9.49	10.71	10.71
Title III D			
Wellness	0.55	0.55	0.55
Medication Management	10.64	10.64	10.64
Title III E			
Information & Assistance	8.16	12.61	12.61
In-Home Respite	11.85	11.85	11.85
Sitter Service	10.65	10.65	10.65

Based on our procedures, we noted differences between the unit cost reported on the SAMS reports and the amount actually reimbursed and the unit cost per the contract with CAAA in the III B and III E Information & Assistance and III B Outreach programs.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended November 30, 2010.

We obtained a summary of consumers receiving services during the three months ended November 30, 2010 from the SAMS Agency Summary Report provided by CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Assessments:

- Fourteen consumer files could not be located, thus we were unable to verify an assessment was performed initially or within the past twelve month period.
- Three consumers were not re-assessed within the previous twelve month period as of November 30, 2010.

Units of Service:

The chart below summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Support
III B	Homemaker	333	16	32	32
III B	Information & Assistance	571	24	24	24
III B	Transportation	127	9	35	35
III B	Outreach	88	1	1	1
III D	Medication Management	32	1	1	0
III D	Wellness	177	4	31	9
III E	Information & Assistance	139	4	4	4
III E	Outreach	1	0	0	0
III E	In-Home Respite	17	1	36	36
III E	Sitter Service	3	0	0	0
Totals		1,488	60	164	141

Medication Management – One consumer reported to CAAA as having one unit of service which could not be traced to supporting documentation.

Wellness – Three consumers reported to CAAA as having a total of twenty-two units of service could not be traced to supporting documentation.

To the board members
Cajun Area Agency on Aging, Inc.
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We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Lafayette Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 18, 2011



LAFAYETTE COUNCIL ON AGING, INC.

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July 27, 2011

AUG - 1 2011

Mrs. Shannon Broussard, Director
Cajun Area Agency on Aging
P.O. Drawer 60850
Lafayette, LA 70596-0850

Dear Mrs. Broussard:

This letter is in response to the report submitted by Darnall, Sikes, Gardes & Frederick:

1. Provide documentation to substantiate the differences noted in units noted on page 3:

Wellness: This is a problem we are working on with the wellness program. We do not keep files on the wellness program. We will be correcting this problem by having Barbara Whelan go to the Rosehouse and make the cover sheets for the wellness at Rosehouse so we can make folders for the wellness clients. This procedure will eliminate the problems we are addressing with the wellness program.

2. Assessments must be completed prior to individuals receiving services:
In the future we will be more careful and will check more frequently.

3. Address the differences noted in the chart on page 5:
III E Sitter Service: Barbara Whelan noted 12 hours of sitter service instead of Respite Service.

If you have any problems, or need additional information, please contact the office.

Sincerely,

Wil E. Giron
Executive Director



"The open flower symbolizes the beauty of maturity"
"The sunrays stand for hope and meaning in life"